UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

(Rule 13d-101)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO § 240.13d-1(a) AND AMENDMENTS THERETO FILED PURSUANT TO § 240.13d-2(a)

(Amendment No. 28)¹

Steel Connect, Inc. (Name of Issuer)

<u>Common Stock, par value \$0.01 per share</u> (Title of Class of Securities)

> <u>858098 10 6</u> (CUSIP Number)

Warren G. Lichtenstein Steel Partners Holdings L.P. 590 Madison Avenue, 32nd Floor New York, New York 10022 (212) 520-2300 (Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

<u>May 27, 2022</u>

(Date of Event Which Requires Filing of This Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of 240.13d-1(e), 240.13d-1(g), check the following box \square .

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See § 240.13d-7 for other parties to whom copies are to be sent.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, *see* the *Notes*).

The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

1	NAME OF REPOR	PTING DEDSON			
1	NAME OF REPOR	AIINU LEKOON			
	HANDY & H	HARMAN LTD.			
2	CHECK THE APP	ROPRIATE BOX IF A MEMBER OF A GROUP	$(a) \square$		
			(b) 🗆		
3	SEC USE ONLY				
4	SOURCE OF FUN	DS			
	WC, AF				
5		DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR			
	2(e)				
6	CITIZENSHIP OR	PLACE OF ORGANIZATION			
	DELAWARE	DELAWARE			
NUMBER OF	7	SOLE VOTING POWER			
SHARES BENEFICIALLY		- 0 -			
OWNED BY	8	SHARED VOTING POWER			
EACH REPORTING		8,436,715			
PERSON WITH	9	SOLE DISPOSITIVE POWER			
		- 0 -			
	10	SHARED DISPOSITIVE POWER			
11	AGGREGATE AM	8,436,715 IOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON			
12	8,436,715	HE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES			
12		HE AGGREGATE ANOUNT IN NOW (11) EACLUDES CERTAIN SHARES			
13	DED CENT OF CL	ASS DEDDESENTED DV AMOUNT IN DOW (11)			
13	PERCENT OF CL	ASS REPRESENTED BY AMOUNT IN ROW (11)			
	14.0%				
14	TYPE OF REPORT	TING PERSON			
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1	NAME OF REPOR	RTING PERSON	
	WHX CS CO		
2	CHECK THE APP	PROPRIATE BOX IF A MEMBER OF A GROUP	(a) □
			(b) 🗆
3	SEC USE ONLY		
5	SEC USE UNLI		
4	SOURCE OF FUN	NDS	
	00		
5		DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR	
	2(e)		
6	CITIZENSHIP OF	R PLACE OF ORGANIZATION	
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	DELAWAR	E	
NUMBER OF	7	SOLE VOTING POWER	
SHARES			
BENEFICIALLY		- 0 -	
OWNED BY	8	SHARED VOTING POWER	
EACH REPORTING		5,940,170	
PERSON WITH	9	SOLE DISPOSITIVE POWER	
	,	SOLE DISPOSITIVE FOWER	
		- 0 -	
	10	SHARED DISPOSITIVE POWER	
		5,940,170	
11	AGGREGATE AN	NOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	5,940,170		
12		THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	
12			
13	PERCENT OF CL	ASS REPRESENTED BY AMOUNT IN ROW (11)	
1.4	9.8%		
14	TYPE OF REPOR	HING PEKSUN	
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STEEL EXCEL INC. STEEL EXCEL INC. 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) (b) (b) (b) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	1	NAME OF DEDO	DTING DEDSON				
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) 3 SEC USE ONLY 4 SOURCE OF FUNDS AF AF 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR □ 6 CITIZENSHIP OR PLACE OF ORGANIZATION □ 6 CITIZENSHIP OR PLACE OF ORGANIZATION □ 9 SOLE VOTING POWER -0- 0WNED BY 8 SHARED VOTING POWER ACH 8 SHARED VOTING POWER 0WNED BY 8 SHARED VOTING POWER 0 0.1 SOLE DISPOSITIVE POWER 0.1 10 SHARED DISPOSITIVE POWER 0.1 SHARED DISPOSITIVE POWER -0- 10 SHARED DISPOSITIVE POWER -0- 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 8/436,715 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES □ 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 14.0% 14 TYPE OF REPORTING PERSON 14.0% 14.0%	1	NAME OF REPO	KIING PEKSUN				
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3 SEC USE ONLY 4 SOURCE OF FUNDS AF	2	CHECK THE APP	PROPRIATE BOX IF A MEMBER OF A GROUP				
4 SOURCE OF FUNDS AF				(b) 🗆			
4 SOURCE OF FUNDS AF	3	SEC USE ONLY	SEC USE ONLY				
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AF 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR			12.0				
5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) 6 CITIZENSHIP OR PLACE OF ORGANIZATION 6 DELAWARE NUMBER OF SHARES 7 SOLE VOTING POWER BENEFICIALLY -0- OWNED BY 8 SHARED VOTING POWER EACH 8,436,715 PERSON WITH 9 SOLE DISPOSITIVE POWER -0- -0- 10 SHARED DISPOSITIVE POWER -10 SHARED DISPOSITIVE POWER -10 SHARED DISPOSITIVE POWER -11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 8,436,715 11 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 14 TYPE OF REPORTING PERSON	4	SOURCE OF FUR	NDS				
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10 SHARED DISPOSITIVE POWER 8,436,715 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 8,436,715 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 14 TYPE OF REPORTING PERSON	PERSON WITH	9		_			
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11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 8,436,715 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 14 TYPE OF REPORTING PERSON		10					
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14.0% 14 TYPE OF REPORTING PERSON	12		THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES				
14.0% 14 TYPE OF REPORTING PERSON							
14.0% 14 TYPE OF REPORTING PERSON	13	PERCENT OF CL	ASS REPRESENTED BY AMOUNT IN ROW (11)				
14 TYPE OF REPORTING PERSON	_						
	1.4						
	14	I Y PE OF REPOR	LIING PEKSUN				
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1	NAME OF REPORT	TING PERSON					
	STEEL PART						
2	CHECK THE APPR	OPRIATE BOX IF A MEMBER OF A GROUP	(a) 🗆				
			(b) 🗆				
2	SEC LISE ONLY	SEC USE ONLY					
3	SEC USE ONLY						
4	SOURCE OF FUND	98					
т	BOOKEL OF FORE						
	WC						
5		SCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR					
	2(e)						
6	CITIZENSHIP OR H	PLACE OF ORGANIZATION					
	DELAWARE						
NUMBER OF	7	SOLE VOTING POWER					
SHARES BENEFICIALLY		- 0 -					
OWNED BY	8	SHARED VOTING POWER					
EACH	0	SHARED VOTINGTOWER					
REPORTING		60,000					
PERSON WITH	9	SOLE DISPOSITIVE POWER					
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		- 0 -					
	10	SHARED DISPOSITIVE POWER					
		60,000					
11	AGGREGATE AMO	DUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON					
	(0.000						
12	60,000						
12	CHECK BOX IF TH	IE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES					
13	PERCENT OF CLA	SS REPRESENTED BY AMOUNT IN ROW (11)					
15							
	LESS THAN	1%					
14	TYPE OF REPORT						
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1	NAME OF REPO	RTING PERSON					
		RTNERS HOLDINGS L.P.					
2	CHECK THE API	PROPRIATE BOX IF A MEMBER OF A GROUP	(a) 🗆				
			(b) 🗆				
3	SEC USE ONLY	SEC USE ONLY					
5	SEC USE UNLI						
4	SOURCE OF FUN	NDS					
	WC, AF						
5		DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR					
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0	CITIZENSHIP OF	CPLACE OF ORGANIZATION					
	DELAWARE						
NUMBER OF	7	SOLE VOTING POWER					
SHARES	,						
BENEFICIALLY		- 0 -					
OWNED BY	8	SHARED VOTING POWER					
EACH							
REPORTING		42,333,555*					
PERSON WITH	9	SOLE DISPOSITIVE POWER					
		- 0 -					
	10	SHARED DISPOSITIVE POWER					
	10						
		42,333,555*					
11	AGGREGATE AN	MOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON					
	42,333,555*						
12	CHECK BOX IF	THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES					
13	PERCENT OF CI	ASS REPRESENTED BY AMOUNT IN ROW (11)					
15		$\frac{1}{100} \text{ KLI KLOLITILD DI AMOUNT IN KOW (11)}$					
	50.0%						
14	TYPE OF REPOR	TING PERSON					
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1	NAME OF REPO	ORTING PERSON				
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	SPH GROU					
2	CHECK THE AP	PROPRIATE BOX IF A MEMBER OF A GROUP	(a) □ (b) □			
			(0) 🗆			
3	SEC USE ONLY	SEC USE ONLY				
4	SOURCE OF FU	NDS				
	AF					
5		DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR	<u> </u>			
5	2(e)					
6	CITIZENSHIP O	R PLACE OF ORGANIZATION				
	DELAWARE					
NUMBER OF	DELAWAR 7	SOLE VOTING POWER				
SHARES	/	Sole volling lower				
BENEFICIALLY		- 0 -				
OWNED BY	8	SHARED VOTING POWER				
EACH						
REPORTING		34,833,555*				
PERSON WITH	9	SOLE DISPOSITIVE POWER				
		- 0 -				
	10	SHARED DISPOSITIVE POWER				
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		34,833,555*				
11	AGGREGATE A	MOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON				
	34,833,555	*				
12	CHECK BOX IF	THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES				
12		THE AGGREGATE AWOUNT IN NOW (11) EACLODES CERTAIN SHARES				
13	PERCENT OF CI	LASS REPRESENTED BY AMOUNT IN ROW (11)				
	44.00/					
14	41.2% TYPE OF REPOR	DTING DEDROM				
14	I TPE OF KEPOF	ATTING PERSON				
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1	NAME OF REPC	RTING PERSON					
		JP HOLDINGS LLC					
2	CHECK THE AP	PROPRIATE BOX IF A MEMBER OF A GROUP	$(a) \square$				
			(b) 🗆				
3	SEC USE ONLY	SEC USE ONLY					
5	SEC USE ONLI						
4	SOURCE OF FU	NDS					
	WC						
5		DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OF					
	2(e)						
	CITIZENCIUD						
6	CITIZENSHIP O	R PLACE OF ORGANIZATION					
	DELAWARE						
NUMBER OF	7	SOLE VOTING POWER					
SHARES	1	Sole volikorowek					
BENEFICIALLY		- 0 -					
OWNED BY	8	SHARED VOTING POWER					
EACH							
REPORTING		34,833,555*					
PERSON WITH	9	SOLE DISPOSITIVE POWER					
	10	- 0 - SHARED DISPOSITIVE POWER					
	10	SHARED DISPOSITIVE POWER					
		34,833,555*					
11	AGGREGATE A	MOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON					
	34,833,555*	*					
12	CHECK BOX IF	THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES					
13	PERCENT OF CI	LASS REPRESENTED BY AMOUNT IN ROW (11)					
	41.20/						
14	41.2% TYPE OF REPOR	DTING DEDSON					
14	I TPE OF KEPOI	ATING PERSON					
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1	NAME OF REPOR	RTING PERSON					
		TNERS HOLDINGS GP INC.					
2	CHECK THE APP	ROPRIATE BOX IF A MEMBER OF A GROUP	(a) □				
			(b) 🗆				
2	SEC LISE ONLY	SEC LISE ONLY					
3	SEC USE ONLY						
4	SOURCE OF FUN	IDS					
т Т	SOURCE OF FUR						
	AF						
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR						
	2(e)						
6	CITIZENSHIP OR	PLACE OF ORGANIZATION					
	DELAWARI						
NUMBER OF	7	SOLE VOTING POWER					
SHARES BENEFICIALLY							
OWNED BY	8	- 0 - SHARED VOTING POWER					
EACH	0	SHARED VOTINO FOWER					
REPORTING		42,333,555*					
PERSON WITH	9	SOLE DISPOSITIVE POWER					
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		- 0 -					
	10	SHARED DISPOSITIVE POWER					
		42,333,555*					
11	AGGREGATE AM	IOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON					
	40 000 5554						
10	42,333,555*						
12	CHECK BOX IF I	THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES					
13	PERCENT OF CL	ASS REPRESENTED BY AMOUNT IN ROW (11)					
15							
	50.0%						
14	TYPE OF REPOR	TING PERSON					
	СО						

I 						
1	NAME OF REPO	RTING PERSON				
		LICHTENSTEIN				
2	CHECK THE APP	PROPRIATE BOX IF A MEMBER OF A GROUP	(a) 🗆			
			(b) 🗆			
	and han only					
3	SEC USE ONLY					
4	SOURCE OF FUN	IDS				
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	AF, OO					
5		DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OF	<u> </u>			
	2(e)	······································				
	(-)					
6	CITIZENSHIP OF	PLACE OF ORGANIZATION				
	USA					
NUMBER OF	7	SOLE VOTING POWER				
SHARES						
BENEFICIALLY		1,576,917				
OWNED BY	8	SHARED VOTING POWER				
EACH REPORTING		(0.000				
PERSON WITH	9	60,000 SOLE DISPOSITIVE POWER				
PERSON WITH	9	SOLE DISPOSITIVE POWER				
		1,576,917				
	10	SHARED DISPOSITIVE POWER				
	10	SIMALD DISTOBILITE TO WER				
		60.000				
11	AGGREGATE AM	IOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON				
	1,636,917					
12	CHECK BOX IF	THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES				
13	PERCENT OF CL	ASS REPRESENTED BY AMOUNT IN ROW (11)				
	A F (<i>i</i>)					
1.1	2.7%					
14	TYPE OF REPOR	HNG PERSON				
	INI					
	IN					

1	NAME OF REPO	RTING PERSON				
	JACK L. HO)WARD				
2		PROPRIATE BOX IF A MEMBER OF A GROUP	(a) 🗆			
2	CHECK THE AT	KOI KIATE DOX IF A MEMDER OF A OROOT	(a) \square (b) \square			
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3	SEC USE ONLY	SEC USE ONLY				
4		SOURCE OF FUNDS				
4	SOURCE OF FUR	ND8				
	WC, OO					
5		DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OF				
	2(e)					
6	CITIZENSUIDOI	R PLACE OF ORGANIZATION				
0	CITIZENSIIP OF	CPLACE OF ORGANIZATION				
	USA					
NUMBER OF	7	SOLE VOTING POWER				
SHARES						
BENEFICIALLY		853,846				
OWNED BY EACH	8	SHARED VOTING POWER				
REPORTING		- 0 -				
PERSON WITH	9	SOLE DISPOSITIVE POWER				
	-					
		853,846				
	10	SHARED DISPOSITIVE POWER				
		- 0 -				
11	AGGREGATE AN	AOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON				
_						
	853,846					
12	CHECK BOX IF	THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES				
13	PERCENT OF CL	ASS REPRESENTED BY AMOUNT IN ROW (11)				
15						
	1.4%					
14	TYPE OF REPOR	TING PERSON				
	DI					
	IN					

The following constitutes Amendment No. 28 to the Schedule 13D filed by the undersigned ("Amendment No. 28"). This Amendment No. 28 amends the Schedule 13D as specifically set forth herein.

Item 3. Source and Amount of Funds or Other Consideration.

Item 3 is hereby amended and restated to read as follows:

The aggregate purchase price of the 2,496,545 Shares owned directly by HNH is approximately \$9,109,689, including brokerage commissions. The Shares owned directly by HNH were acquired with the working capital of HNH.

The 5,940,170 Shares owned directly by WHX CS were transferred to WHX CS by its parent HNH.

The aggregate purchase price of the 2,245,990 Shares owned directly by SPHG Holdings is approximately \$4,013,692, including brokerage commissions. The aggregate purchase price of the 35,000 shares of Series C Convertible Preferred Stock of the Issuer (the "Preferred Stock") owned directly by SPHG Holdings is \$35,000,000. The aggregate purchase price of the 2024 Note (as defined in Item 4) owned directly by SPHG Holdings is \$14,940,000. The Shares, Preferred Stock and 2024 Note owned directly by SPHG Holdings were acquired with the working capital of SPHG Holdings.

The aggregate purchase price of the 7,500,000 Shares owned directly by Steel Holdings is \$30,000,000. Such Shares were acquired with the working capital of Steel Holdings.

The aggregate purchase price of the 60,000 Shares owned directly by SPL is approximately \$411,192, including brokerage commissions. The Shares owned directly by SPL were acquired with the working capital of SPL.

Mr. Lichtenstein directly beneficially owns 1,576,917 Shares (including 61,718 unvested restricted Shares) awarded to him in his capacity as a director of the Issuer.

The aggregate purchase price of 10,000 Shares owned directly by Mr. Howard is approximately \$68,530, including brokerage commissions. Mr. Howard directly beneficially owns an additional 843,846 Shares (including 61,718 unvested restricted Shares) awarded to him in his capacity as a director of the Issuer.

Item 4. <u>Purpose of Transaction</u>.

Item 4 is hereby amended to add the following:

On May 27, 2022, Steel Holdings communicated a further revised expression of interest in a potential combination of Steel Holdings and the Issuer (the "Further Enhanced Proposal") to the Special Committee of the Board of Directors of the Issuer, which altered and increased the consideration proposed in Steel Holdings' March 24, 2022 proposal (filed as an exhibit to Amendment No. 27). Under the Further Enhanced Proposal, the stockholders of the Issuer would receive both (a) cash consideration of \$1.35 per share, and (b) a contingent value right ("CVR"), payable only to the non-Steel Holdings stockholders, to receive their pro rata share of proceeds, to the extent such proceeds exceed \$80 million, if the Issuer's ModusLink Global Solutions subsidiary were to be sold during the 2-year period following completion of the proposed combination of Steel Holdings and the Issuer. The \$1.35 cash consideration per share represents a premium of approximately 12.5% over the closing price of the Issuer's common stock on May 31, 2022 and a premium of approximately 92.8% over the closing share price of the Issuer's common stock on November 18, 2020, in each case even without factoring in any potential value of the proposed CVR.

Item 5. Interest in Securities of the Issuer.

Item 5(a) is hereby amended and restated to read as follows:

(a) The aggregate percentage of Shares reported owned by each person named herein is based upon 60,457,720 Shares outstanding, which is the total number of Shares outstanding as of March 1, 2022, as disclosed in the Issuer's Form 10-Q filed on March 17, 2022.

As of the close of business on the date hereof, HNH owned directly 2,496,545 Shares, constituting approximately 4.1% of the Shares outstanding. By virtue of their relationship with HNH discussed in further detail in Item 2, each of Steel Holdings, SPHG, SPHG Holdings, Steel Holdings GP and Steel Excel may be deemed to beneficially own the Shares owned directly by HNH.

As of the close of business on the date hereof, WHX CS owned directly 5,940,170 Shares, constituting approximately 9.8% of the Shares outstanding. By virtue of their relationship with WHX CS discussed in further detail in Item 2, each of HNH, Steel Holdings, SPHG, SPHG Holdings, Steel Holdings GP and Steel Excel may be deemed to beneficially own the Shares owned directly by WHX CS.

As of the close of business on the date hereof, SPHG Holdings owned directly 2,245,990 Shares and beneficially owned an additional (i) 17,857,143 Shares underlying the currently convertible Preferred Stock owned directly by SPHG Holdings and (ii) 6,293,707 Shares underlying the currently convertible 2024 Note owned directly by SPHG Holdings, constituting approximately 31.2% of the Shares outstanding. By virtue of their relationship with SPHG Holdings discussed in further detail in Item 2, each of Steel Holdings, SPHG and Steel Holdings GP may be deemed to beneficially own the Shares, including the Shares underlying the Preferred Stock and 2024 Note, owned directly by SPHG Holdings.

As of the close of business on the date hereof, Steel Holdings owned directly 7,500,000 Shares, constituting approximately 12.4% of the Shares outstanding. By virtue of its relationship with Steel Holdings discussed in further detail in Item 2, Steel Holdings GP may be deemed to beneficially own the Shares owned directly by Steel Holdings.

As of the close of business on the date hereof, SPL owned directly 60,000 Shares, constituting less than 1% of the Shares outstanding. By virtue of his relationship with SPL discussed in further detail in Item 2, Warren G. Lichtenstein may be deemed to beneficially own the Shares owned directly by SPL.

As of the close of business on the date hereof, Warren G. Lichtenstein directly beneficially owned 1,576,917 Shares (including 61,718 unvested restricted Shares), constituting approximately 2.7% of the Shares outstanding.

As of the close of business on the date hereof, Jack L. Howard directly beneficially owned 853,846 Shares (including 61,718 unvested restricted Shares), constituting approximately 1.4% of the Shares outstanding.

This statement reports an aggregate of 44,824,318 Shares, including 17,857,143 Shares underlying the currently convertible Preferred Stock and 6,293,707 Shares underlying the currently convertible 2024 Note, constituting approximately 53.0% of the Shares outstanding on a fully diluted basis.

Item 5(c) is hereby amended to add the following:

(c) On April 1, 2022, the Issuer awarded to each of Messrs. Lichtenstein and Howard, in his capacity as a director of the Issuer, 20,152 restricted Shares, which vest on April 1, 2023, provided that he remains a director of the Issuer on such vesting date. There have been no transactions by the Reporting Persons in the securities of the Issuer during the past 60 days.

SIGNATURES

After reasonable inquiry and to the best of his knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated: June 1, 2022

HANDY & HARMAN LTD.

Maria Reda		
Secretary		

WHX CS CORP.

By:	/s/ Maria Reda		
	Maria Reda		
	Secretary		

STEEL PARTNERS, LTD.

By: /s/ Mario Marcon Mario Marcon Chief Financial Officer

STEEL PARTNERS HOLDINGS L.P.

- By: Steel Partners Holdings GP Inc. General Partner
- By: /s/ Maria Reda Maria Reda Secretary

SPH GROUP LLC

- By: Steel Partners Holdings GP Inc. Managing Member
- By: /s/ Maria Reda Maria Reda Secretary

SPH GROUP HOLDINGS LLC

By: Steel Partners Holdings GP Inc. Manager

By: /s/ Maria Reda Maria Reda Secretary

STEEL PARTNERS HOLDINGS GP INC.

By: /s/ Maria Reda Maria Reda Secretary

STEEL EXCEL INC.

By: <u>/s/ Maria Reda</u> Maria Reda Secretary

/s/ Maria Reda

MARIA REDA as Attorney-In-Fact for Warren G. Lichtenstein

/s/ Maria Reda MARIA REDA

as Attorney-In-Fact for Jack L. Howard